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Taxation and Revenue of the Free City of Frankfort-on-the-Maine.
By LIEUT.-COLONEL W. H. SYKES, F.R.S.

[Read before the Statistical Society of London, 19th January, 1852.]

THE Society may recollect that in a paper of mine in the seventh volume of the *Statistical Journal*, for December, 1844, respecting the Statistics of Frankfort, the following passage occurs:—

“ I wish I could state anything specific respecting the finances of Frankfort; but, considering that it calls itself a Free City, that it has a semblance of a representative system in its administration, I must say that a secrecy is preserved with respect to the details, and even the amount of its income and expenditure, which is very discreditable to the governing body. No doubt the members of the Lower Chamber could personally inspect the books of income, but not take copies or extracts; and one of them could only state to me from memory some of the amounts of the larger branches of income; but with respect to the expenditure, I was told that it was ‘a mystery.’” My sharp comments upon this system got into some of the German papers, and excited attention. A copy of one of these papers was sent to me at the time, and, to my surprise and amusement, during last year, the eighteenth number of the *Frankfurter Newspaper*, for Monday, the 14th May, 1849, was transmitted anonymously. It contained the first public budget of the Frankfort finances, and the editor, in his preface to the budget, uses the following language, which our Assistant-Secretary, Mr. Brown, has been good enough to translate:—

“ To obtain an insight into this hitherto mysterious state-secret is no longer denied us.

“ Why the second half of the budget has been hitherto withheld from the citizens of Frankfort (when the expenditure has been communicated to them for some years) is indeed quite unintelligible. Through this concealment, we have rendered ourselves truly ridiculous both at home and abroad; for whilst, throughout the whole of Germany, publicity in this matter has been even courted, we *alone* have retained the pigtail, and should, without doubt, have done so still longer, had not the revenue accounts (so often demanded in vain) been insisted on with some determination in the session of the Assembly, on the 8th December, 1848, for forming the Constitution.

“ It may certainly have been distasteful to the keepers of the ‘secret’ to come forward with it, and see *that* become common property which they had hitherto guarded with so much care—which, in their opinion, the people do not require to know, or which should only be imparted to the *initiated* and the *chosen* few.

“ We come now to the revenue itself (printed and lying before us), and put it in order under relative heads, inasmuch as the official arrangement which comprehends the last three years, 1845-6, 1846-7, and 1847-8, is not very clear. To our astonishment, we miss therein, first, some of the most important items of these three years, namely, the income from income-tax, house or rent-tax, lottery-tax, and additional excise, which, together, form nearly the third part of our budget.

"Only for the year 1849, has it been thought fit to make any computation, and, truly, with a very poor result, which is extremely problematical, and, in any case, not to be looked upon with any confidence. Above all, the last year, which, as an *extraordinary* one, has disturbed and encroached upon all conditions and incomes, is, consequently, not to be taken as normal, and the conjectural balance of half a million at the close of the year will be found to be fallacious.

| | 1845. | 1846. | 1847. |
|-----------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <i>Customs.</i> | Florins. | Florins. | Florins. |
| Import, export, and transit dues.... | 351,297 | 366,800 | 361,473 |
| <i>Revenue (Municipal).</i> | | | |
| Land | 20,937 | 19,218 | 17,704 |
| Water | 32,735 | 25,185 | 29,243 |
| Merchandise and grain balance | 9,167 | 7,017 | 10,966 |
| Total | 414,136 | 418,220 | 419,386 |
| <i>Excise and Consumption Dues.</i> | | | |
| (a) Meat (at the butchers) | 75,000 | 75,000 | 75,000 |
| (b) Salt (at the Royalty) | 18,971 | 19,796 | 19,465 |
| (c) " (Excise) | 12,622 | 12,875 | 12,742 |
| (d) Meal | 67,910 | 67,171 | 77,916 |
| (e) Malt | 38,740 | 38,003 | 34,792 |
| (e) Liquors (wine, brandy, cider, &c.) | 72,648 | 56,670 | 103,055 |
| (f) Firewood (Wood Office) | 23,412 | 19,893 | 20,913 |
| Wood-tax at the Gates and Forest Office | 4,156 | 3,710 | 3,965 |
| (g) Duties at the barriers on meat, meal, bread, cakes, liquors, barley, oats, hay, straw, &c. | 15,883 | 14,399 | 15,179 |
| (h) Duties on land and water-carriage | 36,827 | 33,932 | 37,303 |
| (i) Receipts from the towers, forest-houses, and farms (Office of Woods and Forests) | 1,435 | 2,806 | 1,799 |
| (k) Duty on brandy distilleries, exclusive of the town | 177 | 233 | 160 |
| Total | 367,785 | 344,492 | 402,294 |
| <i>City Domains. Government Offices (Exchequer).</i> | | | |
| Revenue from the sale of Letters of Naturalization— | | | |
| Raw materials | 42,975 | 97,157 | 60,848 |
| House rents..... | 39,374 | 39,601 | 37,388 |
| Settled rents | 13,348 | 13,237 | 12,135 |
| Deputy Exchequer Office | 6,745 | 6,913 | 6,552 |
| Inscriptions generally | 122 | 3,029 | 265 |
| Fiefdom and loans | 5,154 | 2,809 | 17,471 |
| Total | 107,620 | 162,748 | 134,662 |

| | 1845. | 1846. | 1847. |
|----------------------------------------------------------------|----------|----------|----------|
| <i>Government Woods.</i> | | | |
| Sale of log, stock, brush-wood, fagots, &c..... | 113,676 | 66,378 | 65,678 |
| Wood sales in warehouse | 9,963 | 2,864 | 7,610 |
| Wood tickets | 445 | 480 | 460 |
| Fines for trespass | 711 | 848 | 459 |
| Rent of sporting-manors | 1,161 | 1,100 | 1,100 |
| ,, of arable and pasture land.... | 1,921 | 2,243 | 1,998 |
| Miscellaneous | 586 | 257 | 1,103 |
| Instruction money | | 1,309 | 1,444 |
| Total | 128,465 | 75,482 | 79,855 |
| <i>Government and Police Dues.</i> | | | |
| Deposits on the purchase and sale of houses and sites | 23,840 | 23,473 | 23,390 |
| Citizen fees | 18,081 | 16,087 | 19,242 |
| Trade do. | 678 | 529 | 425 |
| Brokerage | 2,766 | 2,836 | 2,927 |
| Opera license | 3,330 | 3,330 | 3,330 |
| Licenses to hawkers | 964 0 | 949 0 | 1,019 0 |
| Auction duties | 1,378 0 | 1,308 0 | 1,466 0 |
| Stamp duties | 207 0 | 135 0 | 156 0 |
| Concessions, dispensations, &c.... | 2,094 0 | 2,024 0 | 2,612 0 |
| Deposit do. | 119 0 | 184 0 | 80 0 |
| Justice do. | 396 0 | 287 0 | 250 0 |
| Fines | 286 0 | 301 0 | 209 0 |
| Total | 10,314 0 | 9,714 0 | 10,724 0 |
| Revenue on bills of exchange..... | 8,917 0 | 8,858 0 | 9,376 0 |
| Newspapers..... | 1,367 0 | 1,421 0 | 1,359 0 |
| Cards | 125 0 | 120 0 | 103 0 |
| Deeds | 2,360 0 | 2,242 0 | 2,423 0 |
| Police stamps | 1,981 0 | 2,274 0 | 2,073 0 |
| Exhibitions and Protocols | 1,719 0 | 1,692 0 | 1,828 0 |
| Total | 16,469 0 | 16,607 0 | 17,162 0 |
| Cash..... | 316 0 | 168 0 | 986 0 |
| Lighting | 2,445 0 | 2,435 0 | 2,477 0 |
| Paving | 3,248 0 | 3,218 0 | 2,825 0 |
| Gymnasium..... | 919 0 | 965 0 | 946 0 |
| Miscellaneous (monies repaid) ... | 620 0 | 692 0 | 1,108 0 |
| Government tax on rural towns... | 604 0 | 603 0 | 609 0 |
| Arrears of land tax..... | 6 0 | | |
| Rural excise | 526 0 | 509 0 | 416 0 |
| Total | 8,684 0 | 8,590 0 | 9,367 0 |

Note.—The discrepancies in the additions are owing to the omission of the fractions of florins.

Recapitulation.

| | 1845. | 1846. | 1847. | 1849. Estimated. |
|----------------------------------------------------------------------------|-----------|-----------|-----------|---------------------|
| Customs | 351,297 | 366,800 | 361,473 | |
| Land and water-carriage, cranage and weighing dues..... | 62,840 | 51,421 | 57,914 | 366,056 |
| Excise (3ths of this are the additional excise and the sinking fund) | 367,785 | 344,392 | 402,294 | 189,225 |
| Domains (city chamber)..... | 107,720 | 162,748 | 134,662 | 100,750 |
| Forests..... | 128,455 | 75,482 | 79,856 | 50,000 |
| Government and police dues | 103,127 | 98,144 | 107,248 | |
| Stamps..... | 164,683 | 166,066 | 171,625 | 151,000 |
| Mint (coinage) | 3,160 | 1,684 | 9,866 | |
| Lighting | 24,451 | 24,353 | 24,770 | |
| Paving | 32,480 | 32,181 | 28,252 | 5,000 |
| Gymnasium..... | 9,187 | 9,654 | 9,458 | |
| Miscellaneous | 6,202 | 6,921 | 11,079 | 5,000 |
| Government tax on rural towns.... | 11,354 | 11,126 | 10,247 | 8,500 |
| Income tax | | | | 110,000 |
| Dwelling and lodging-house tax | | | | 80,000 |
| Lottery | | | | 120,000 |
| Additional excise and extra war tax | 500,000 | 500,000 | 500,000 | 103,000 |
| Pawnbroker's licenses | | | | 7,500 |
| Share and permission stamps | | | | 5,000 |
| Interest on floating capital | | | | 6,000 |
| Total | 1,872,768 | 1,850,977 | 1,908,726 | 1,352,481 |

| | 1845. Florins. | 1846. Florins. | 1847. Florins. |
|------------------------------------------|-------------------|-------------------|-------------------|
| The whole revenue, therefore, amounts to | 1,872,748 | 1,850,977 | 1,908,726 |
| Charges, including sinking fund | 1,413,160 | 1,415,277 | 1,417,095 |
| Balance, about | 459,588 | 435,700 | 411,631 |

" Which was intended partly for paying off the annual portion of the city debt, and partly to be reserved as surplus, to provide for extraordinary expenditure, as, for example, the purchase of corn in the famine year, 1846-7, by which the State sustained a loss of 184,000 florins, which could not be borne by this surplus. Since then, the receipts from four principal sources of revenue (income-tax, house and rent-tax, lottery, and additional excise, about three-eighths the amount of the ordinary excise), which produced together more than half a million annually, have been named for providing for the state debt, whilst the charge for interest of the state debt now scarcely amounts to half that sum, viz.: 6,416,800 florins (amount of city debt on the 31st October, 1848), at $3\frac{1}{2}$ per cent., 224,588f., and of 504,723 florins (amount of old debt, 1st July, 1840), 18,348f., making a total of 242,972f.

" In the report of the Commission upon the sinking fund (see Protocol of the Legislative Body, of the 2nd November, 1848, vol. 10, sect. 271), we find as follows:—'The sum total of the sinking fund balance, which formerly allowed of from 200,000 f. to 300,000 f. being

laid by annually, is now so great, that this department can undertake the payment of interest on the railway loan.'

"The railway undertaking, however, is an undertaking by itself, and should, on no account, be mixed up with the old state debt.

"A separate keeping of books and accounts, also, must take place with relation to this, on the part of the railway administration. Were the receipts of the three railways (Offenbacher, Maintnekar, and Main Weser Railways, so far as they pass through our territory) placed with the sinking fund accounts, the condition of the latter would appear in a false light, and the necessary sum for the service of the sinking fund commission would appear much lighter than was required in reality for this service; whilst, on the other hand, any insight into the railway undertaking would be only mystified and obscured.

"There are, therefore, the 20,500*l.* interest of 60,000*l.* capital of the railway loan (1,000,000*l.* is not paid up), with which the sinking fund is burthened, to be taken away from the latter, and added to the account of railways, as also the railway receipts, which also do not belong to the sinking fund account. Should the amount of the above-named taxes for the future be less than hitherto, the simple way will be, we will not say to cease altogether the annual repayments of the capital of the national debt, but to diminish them so considerably, that they will be scarcely perceptible. This is the more advisable, as only 1 per cent. of the railway loan is annually paid off, and the institutions, savings' banks, and other holders of Government paper, are satisfied, provided they receive their interest regularly. Indeed, it is not agreeable to them when their securities come by allotment to be paid off, although they have only the trouble to buy new; and if the Frankfort state debt were once paid off, what could they do with their money? Doubtless, it would be laid out in *foreign* state paper, but the advantage that would accrue from it to our State is quite plain.

"We remark that the railway undertaking is a *voluntary* one—a matter of speculation, which has nothing in common with the compulsory loans or contributions in times of war, and only stands so far in relation to it, as the State fulfils the obligations due to the creditors, let what may happen, at any time, in the government of the State."

It may be stated, in conclusion, that a very essential part of the public accounts is still wanting, namely, the *details* of expenditure; whether these are accessible or not, I do not know.
